

<p>1 UNITED STATES DISTRICT COURT</p> <p>2 FOR THE DISTRICT OF MASSACHUSETTS</p> <p>3 SUPERIOR COURT</p> <p>4 CIVIL ACTION</p> <p>5 NO. 02-CV-12490 REK</p> <p>6 .....</p> <p>7 UNITED STATES OF AMERICA, *</p> <p>8 PLAINTIFF *</p> <p>9 VS. *</p> <p>10 ROBERT &amp; KATHLEEN HAAG, *</p> <p>11 DEFENDANT *</p> <p>12 .....</p> <p>13</p> <p>14 DEPOSITION of LAURA A. MARTIN, a</p> <p>15 witness called on behalf of the Defendant,</p> <p>16 pursuant to the applicable provisions of</p> <p>17 Federal Rules of Civil Procedure, before</p> <p>18 Marjorie L. Simmons, a Shorthand Reporter</p> <p>19 and Notary Public in and for the</p> <p>20 Commonwealth of Massachusetts on Tuesday,</p> <p>21 June 27, 2006 commencing at 9:00 a.m., at</p> <p>22 the offices of Timothy J. Burke, 400</p> <p>23 Washington Street, Braintree,</p> <p>24 Massachusetts.</p> <p>ELLEN FRITCH &amp; ASSOCIATES</p> <p>Court Reporters</p> <p>373 Silver Street</p> <p>S. Boston, Massachusetts 02127</p> <p>(617) 269-5448</p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>	<p>3</p> <p>1 INDEX</p> <p>2 <u>Testimony of:</u> <u>Page:</u></p> <p>3</p> <p>4 <b>Laura A. Martin</b></p> <p>5</p> <p>6 Examination by Mr. Burke 4</p> <p>7 Cross-examination by Mr. Ambrow 51</p> <p>8</p> <p>9 <u>EXHIBITS</u></p> <p>10 <u>Number:</u> <u>Page:</u></p> <p>11</p> <p>12 Exhibit 1 Notice of deposition 6</p> <p>13 Exhibit 2 Account transcript 32</p> <p>14 Exhibit 3 Letter from Burke 36</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>
<p>2</p> <p>1 <u>APPEARANCES:</u></p> <p>2</p> <p>3 Richard Ambrow, Esquire</p> <p>4 Department of Justice</p> <p>5 Tax Division</p> <p>6 Trial Attorney</p> <p>7 555 4th St. N.W.</p> <p>8 Room 7804</p> <p>9 Washington, D.C. 20001</p> <p>10 On Behalf of the United States of America.</p> <p>11</p> <p>12 Timothy J. Burke, Esquire</p> <p>13 400 Washington Street</p> <p>14 Braintree, Massachusetts 02184</p> <p>15 On Behalf of the Haags.</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>	<p>4</p> <p>1 <u>STIPULATIONS</u></p> <p>2</p> <p>3 It is hereby stipulated by and</p> <p>4 between counsel for the respective parties</p> <p>5 that the reading and signing of the</p> <p>6 deposition are not waived. The filing of</p> <p>7 the deposition and notarization are</p> <p>8 waived.</p> <p>9</p> <p>10 It is further agreed and</p> <p>11 stipulated that all objections, except</p> <p>12 objections to the form of the question,</p> <p>13 and all motions to strike, are reserved</p> <p>14 for the time of trial.</p> <p>15</p> <p>16 <u>LAURA A. MARTIN,</u></p> <p>17</p> <p>18 a witness called for examination by</p> <p>19 counsel for the <b>Defendant</b>, having been</p> <p>20 duly sworn, was examined and testified as</p> <p>21 follows:</p> <p>22 <u>DIRECT EXAMINATION</u></p> <p>23 <u>BY MR. BURKE:</u></p> <p>24 Q. Do you have any documents today?</p> <p>MR. AMBROW: No. No.</p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>

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7

1 MR. BURKE: Not a problem. It is  
2 a problem but on the other hand if you  
3 read the judge's opinion we can argue  
4 about it later.

5 Q. Miss Martin, could you state your full  
6 name?

7 A. **Laura Martin.**

8 Q. And my name is Timothy Burke. I was  
9 retained by the Haags to represent them in  
10 the matter before the Federal District  
11 Court.

12 We have filed a Notice of  
13 Deposition pursuant to Rule 30(b)(6)  
14 relative to the U.S. Government. It is my  
15 understanding you have been named as  
16 designee of the U.S. Government?

17 A. **I have.**

18 Q. Okay. Could you tell us what your work  
19 address is?

20 A. **My work address is IRS, Post Office  
21 Box 9112 stop 02800, Boston, Massachusetts  
22 02203.**

23 Q. Could you tell us what where that is  
24 located?

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1 A. **Physical address is 15 New Sudbury Street  
2 in Boston, Massachusetts.**

3 Q. Is that Kennedy Building?

4 A. **JFK Federal Building.**

5 Q. Can you tell us prior to your deposition  
6 today, can you tell us what involvement  
7 you have had in the Haag matter?

8 A. **I have had very little involvement in the  
9 Haag matter. I have a claim that is  
10 assigned to me but unfortunately due to  
11 other work requirements, I have not  
12 actually worked that case to its  
13 completion. That is about it.**

14 MR. BURKE: Can we mark that as  
15 Exhibit No. 1.

16 (Exhibit 1, Notice of deposition,  
Marked for Identification.)

17  
18 Q. Miss Martin, I would like to call your  
19 attention to Exhibit No. 1. Have you ever  
20 seen this document before?

21 A. **I have.**

22 Q. What I would like to do then is go through  
23 some of the terms on page 2. What do you  
24 know about managing, supervising, issuing  
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1 notices pursuant to IRS Code 6320 and  
2 6330.

3 A. **I am advisor and technical services and my  
4 primary responsibility for the past four  
5 years has been lien work, including  
6 certificates of discharge, certificates of  
7 non-attachment, certificates of lien  
8 withdrawal, certificates of the  
9 subordination, certification of the lien  
10 release, certificates of filing the  
11 notices of the federal tax lien.**

12 Q. Do you supervise any of the issuances of  
13 the notices for 6320 and 6330?

14 A. **I do not supervise the issuance, however,  
15 I can issue notices under that statute.**

16 Q. But on a day-to-day basis, you don't have  
17 anything to do with the issuing of the  
18 notice pursuant to IRS Code Section 6320  
19 and 6330?

20 A. **No.**

21 Q. Do you have any knowledge as to the  
22 issuances of any notice pursuant to IRS  
23 Code Section 6320 and 6330 to Robert Haag?

24 A. **No.**

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1 Q. Do you have any knowledge of the issuance  
2 of the notices pursuant to IRS Code  
3 Section 6320 and 6330 to Kathleen Haag?

4 A. **Can I actually rephrase my prior answer or  
5 reanswer?**

6 Q. Go ahead.

7 A. **The only information that I have been  
8 provided with regarding the issue of  
9 notice of the federal tax lien against the  
10 Haags is contained in the deposition which  
11 are copies of letter 3172 that were issued  
12 to Robert Haag and Kathleen Haag. So as  
13 far as these notices, I have seen these.**

14 Q. You said earlier, you just said that these  
15 notices were issued to Robert and Kathleen  
16 Haag. Did you issue those notices?

17 A. **I did not.**

18 Q. Do you know who did?

19 A. **According to the letter they were issued  
20 by John Kersh.**

21 Q. Do you have the address of John Kersh?

22 A. **John Kersh is a retired employee but at  
23 the time he worked for the IRS at 380 West  
24 minister Street or Road in Providence,  
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9

**Rhode Island.**

Q. Do you recognize that on page 4 of the deposition notice we requested from the government the address and telephone numbers of Robert Murphy and John Kersh? Do you have that information with you today?

**A.**

MR. AMBROW: Me?

MR. BURKE: No, the witness.

**A. I don't.**

Q. With regard to -- let us do this, Exhibit No. 1 is the Notice of Deposition. Could we take the opportunity here to match up what you are referring to in your right hand with the deposition notice attachment there.

I asked you to -- you just testified that notices were issued to Robert and Kathleen Haag. I believe that you are referring to some document that has a government exhibit sticker 14 on it.

I ask you to look at the notice of deposition; if you could compare the two ELLEN FRITCH & ASSOCIATES 617-269-5448

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documents you just testified to, to the one attached to the deposition. See if they are the same document. Let us know what the results of your review are, that would be appreciated.

MR. AMBROW: I am going to object to the form of the question.

MR. BURKE: Okay.

MR. AMBROW: Documents speak for themselves.

MR. BURKE: Okay. But she was referring to a document, I want to make sure she was referring to the same one. If she can, we can refer in the record to the exhibits which are attached to the deposition. That way the record will be clear.

MR. AMBROW: Well, this is the only Exhibit No. 1.

MR. BURKE: We'll deal with Exhibit No. 1 for now. So -- are you telling her to not testify? I am asking her to review the document she just reviewed to see if it's the same one she ELLEN FRITCH & ASSOCIATES 617-269-5448

11

attached to the deposition notice.

MR. AMBROW: I am trying to make the record -- if you want the record clear, let's talk about Exhibit No. 1 that is in evidence.

MR. BURKE: We can mark what she brought were her into evidence. Would you like to do that? Or is it easier -- just I thought easier and quicker.

MR. AMBROW: Fair enough. We'll do it your way.

Q. From reading upside down they are obviously the same document. If you go back, Miss Martin, to my question, if you review the attachment to the deposition and the documents you brought with you today, if you could review those and ascertain whether or not they are the same document. Let us know what your review indicates, we'll greatly appreciate it.

**A. Yes.**

Q. They are the same?

**A. Yes.**

Q. What we'll do if possible, I will read ELLEN FRITCH & ASSOCIATES 617-269-5448

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into the record that the first of the attachments to the deposition notice purports to be a letter to Robert Haag and carries with it an exhibit sticker, government Exhibit No. 14 about two-thirds of the way down the document on the right-hand side. That encompasses two pages.

Following those two pages there is what purports to be a letter to Kathleen Haag carries no designation as to government exhibit but it is consistent as to what we are referring to.

Q. Referring to the document which carries government Exhibit No. 14, do you know who sent out this document?

**A. Yes.**

Q. Who did?

**A. John Kersh.**

Q. Did John Kersh place the document into an envelope?

**A. No.**

Q. Who did?

**A. I don't know.**

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1 Q. How do you know John Kersh sent out this  
2 document?

3 A. **John Kersh's name is the person to**  
4 **contact.**

5 Q. I do understand that. But how do we know  
6 this document was sent?

7 A. **I don't know.**

8 Q. I am now turning the page to the letter to  
9 Kathleen Haag dated 11/21/2003. Again,  
10 who sent -- who allegedly sent this letter  
11 to Kathleen Haag?

12 A. **John Kersh.**

13 Q. Who placed this letter into the envelope?

14 A. **I don't know.**

15 Q. And how do we know that this letter was  
16 sent?

17 A. **I don't know.**

18 Q. If I could finish my question. How do we  
19 know this letter was sent to Kathleen  
20 Haag?

21 A. **I don't know.**

22 MR. AMBROW: Just in general let  
23 Mr. Timothy Burke, you know, completely  
24 answer the question.  
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14

1 A. **I thought he was done.**

2 Q. Based on your knowledge who in the  
3 government could testify as to which  
4 person, if any, sent out the documents we  
5 just discussed?

6 A. **I would say an IRS employee in the lien**  
7 **unit of the Boston office.**

8 Q. Do you know who that employee is?

9 A. **I don't.**

10 Q. Do you know in referring to the pages of  
11 Exhibit No. 1, which carry with them the  
12 exhibit sticker, government Exhibit  
13 No. 14, can you tell us what in general  
14 what this form is?

15 A. **Okay. This is a letter 3172. It is sent**  
16 **at the time a notice of federal tax lien**  
17 **is filed against a tax payer. It provides**  
18 **the tax payer with their rights to file**  
19 **selection due process hearing on the**  
20 **filing of notice of federal tax lien.**

21 Q. And could you tell us details and  
22 step-by-step basis how this type of letter  
23 is generated?

24 A. **Okay. This letter is generated**  
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1 **automatically through our automatic lien**  
2 **system. What happens is when a lien, when**  
3 **a notice of federal tax lien is created,**  
4 **their letter is automatically generated**  
5 **and printed at the same time the notice of**  
6 **the federal tax lien is generated.**

7 Q. How is the federal tax lien filed?

8 A. **Okay. Notice of federal tax lien is**  
9 **created on our automatic lien system. We**  
10 **input the social security number or EIN,**  
11 **that brings up the entity or tax payer.**  
12 **We then input the necessary modules that**  
13 **we are filing the lien on. Each of the**  
14 **periods comes up and we create the lien**  
15 **actually on the screen in front of us.**

16 At that point our options are to  
17 generate the lien. Once we hit "generate  
18 lien" the lien is generated. We indicate  
19 what recording office the lien will be  
20 sent to, and then the lien is printed.

21 At that time the computer also  
22 generates the letter 3172 at the time that  
23 the notice of federal tax lien is printed  
24 to be sent to each recording office.  
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16

1 Q. Let's focus on the lien. We'll get back  
2 to the form 3172. How is the lien filed  
3 after it has been generated, what happens  
4 with the lien?

5 A. **Okay. Notice of the federal tax lien is**  
6 **printed from the ALS System after its**  
7 **generated in the system. And then the IRS**  
8 **employee would place it in an envelope**  
9 **with what is referred to as 3982 billing**  
10 **support to be mailed to the appropriate**  
11 **recording office for recording purposes.**

12 Q. How are liens filed at the Federal  
13 District Court?

14 A. **Liens at the U.S. District Court are**  
15 **actually filed electronically.**

16 Q. I believe it was your testimony, correct  
17 me if I am wrong, that the form 3127 is  
18 issued at the same time that the lien was  
19 created, is that true?

20 A. **Yes.**

21 Q. What happens with the form 3172?

22 A. **The 3172 is printed and mailed to the**  
23 **taxpayer.**

24 Q. In every event is form 3172 printed?  
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1 **A. Yes.**  
 2 Q. Has there ever been an error made?  
 3 **A. I don't know.**  
 4 Q. How is it mailed?  
 5 **A. It is mailed via certified mail.**  
 6 Q. Is it -- why don't you take us through the  
 7 steps if the 3172 is printed. Is it  
 8 printed in hard copy?  
 9 **A. Yes.**  
 10 Q. What happens with the hard copy or  
 11 presumed the piece of paper?  
 12 **A. The hard copy would be folded and placed**  
 13 **in an envelope with the necessary**  
 14 **attachments that go with the 3172. Then**  
 15 **the appropriate certified mail receipt is**  
 16 **prepared. I believe it is mailed return**  
 17 **receipt requested as certified mail and**  
 18 **then it is placed in an envelope for**  
 19 **certified mail to be mailed to the**  
 20 **taxpayer.**  
 21 Q. Are you aware of any instances where form  
 22 3172 has not been mailed to the taxpayer?  
 23 MR. AMBROW: I am going to object.  
 24 That would be 6133 confidential  
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18

1 information to be disclosed.  
 2 MR. BURKE: I am not asking for  
 3 that. I am asking in general. The  
 4 government keeps statistics including  
 5 whether there are error rates. They  
 6 cannot be in violation of a clause.  
 7 MR. AMBROW: To the extent you are  
 8 asking about the error rate, I have no  
 9 objection?  
 10 Q. Has an error ever been made with form  
 11 3172?  
 12 **A. I don't know.**  
 13 Q. Thank you. Who does know?  
 14 **A. I don't know.**  
 15 Q. As a matter of regulation do authorized  
 16 representatives who have filed the Power  
 17 of Attorney receive a copy of the federal  
 18 tax lien when it is filed?  
 19 **A. Yes.**  
 20 Q. How does that happen?  
 21 **A. That happens systematically. When the**  
 22 **Power of Attorney is inputted on our CAF**  
 23 **system, the CAF, central authorization**  
 24 **file, CAF file. We have two computer**  
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1 **systems that are communicating with one**  
 2 **another, a system referred to as IDRS and**  
 3 **a system referred to as ALS.**

4 The centralized authorization file  
 5 is located on the IDRS system. IDRS and  
 6 ALS speak to one another. When the ALS  
 7 system generates a lien, lien information  
 8 is taken from the IDRS system. And if  
 9 there is an indicator on that system, a  
 10 courtesy copy of the Power of Attorney is  
 11 generated at that time.

12 Q. Was a federal tax lien filed against  
 13 Robert and Kathleen Haag on?  
 14 November 21, 2003?

15 **A. Yes.**

16 Q. Was a copy of that lien sent to anyone  
 17 other than -- if that lien was filed, was  
 18 a copy sent to the Haags' authorized  
 19 representatives?

20 **A. I don't know.**

21 Q. Why don't you know?

22 **A. I wasn't responsible for that work.**

23 Q. And relative to the letter 3172, is a copy  
 24 of that also sent to the authorized

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20

1 representative?  
 2 **A. It should be.**  
 3 Q. Was one sent to the Haags' authorized  
 4 representatives?  
 5 **A. I don't know.**  
 6 Q. Would it surprise you to learn that the  
 7 Department of Justice at least to Mr.  
 8 Ambrow's appearance here has not denied  
 9 that a form 3172 was not sent to the  
 10 Haag's counsel?

11 MR. AMBROW: Can you rephrase?  
 12 There are a couple of double negatives in  
 13 that.

14 Q. Not really. To this juncture in this  
 15 litigation there has been no dispute that  
 16 form 3172 was not sent to the Haag's  
 17 authorized representatives, would that  
 18 surprise you?

19 **A. Yes.**

20 Q. And a claim has been failed pursuant to  
 21 the IRS Code requesting compensation for  
 22 the failure of the U.S. to send the  
 23 requisite form 3172 to counsel, is that  
 24 not true?

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21

1 **A. I believe it is true.**  
 2 Q. Is that the case you're working on?  
 3 **A. Yes.**  
 4 Q. And in your review of that case have you  
 5 found any records that the form 3172 was  
 6 sent to the Haag's authorized  
 7 representatives?  
 8 **A. I have not investigated that aspect of the**  
 9 **case.**  
 10 Q. As you are here today, do you have any  
 11 evidence to establish that form 3172 was  
 12 sent to the Haags' authorized  
 13 representatives?  
 14 **A. I don't.**  
 15 Q. How long have you been with the IRS?  
 16 **A. I have been with the IRS for 15 years.**  
 17 Q. When did you start?  
 18 **A. I started January 28 of 1991.**  
 19 Q. Did you do it right after college?  
 20 **A. I did.**  
 21 Q. You started -- where did you start with  
 22 the service?  
 23 **A. I started with the automated collection**  
 24 **system in Boston.**  
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22

1 Q. What did you do there?  
 2 **A. I spoke to tax payers on the telephone and**  
 3 **communicated with them via mail. I did**  
 4 **that for approximately three years.**  
 5 Q. Did you get promoted to another job?  
 6 **A. I did. In 1994 I was promoted to the job**  
 7 **of revenue officer.**  
 8 Q. And what office did you work in as revenue  
 9 officer?  
 10 **A. I first worked in the Westboro,**  
 11 **Massachusetts office then transferred to**  
 12 **Stoneham, Massachusetts.**  
 13 Q. And how long did you act as revenue  
 14 officer?  
 15 **A. For approximately eight years.**  
 16 Q. When did you move into your present  
 17 position?  
 18 **A. I was promoted into my present position in**  
 19 **July of 2002.**  
 20 Q. Who do you work for all day?  
 21 **A. My current supervisor is Tony Burley.**  
 22 Q. Again referring to Exhibit No. 1, page  
 23 number 2, paragraph number 2 on -- page  
 24 number 2 asks for the --  
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23

1 MR. AMBROW: Hold on one second.  
 2 Where's page number 2?  
 3 MR. BURKE: It is actually page 3.  
 4 It is the cover sheet. There you go.  
 5 MR. AMBROW: Okay.  
 6 Q. It asks for the systems and/or procedures  
 7 established by the U.S. Government which  
 8 were in effect from January 1, 1999  
 9 through December 31, 2005 which was in use  
 10 by its employees to issue notices pursuant  
 11 to IRA Code Section 6220, including but  
 12 not limited to any notices issued to  
 13 Robert and/or Kathleen Haag.  
 14 The process you have just  
 15 discussed a few minutes ago, is that the  
 16 system that is in effect by the service to  
 17 issue these notices?  
 18 MR. AMBROW: Could you just  
 19 clarify the systems you have described?  
 20 Q. You earlier stated -- you went through  
 21 some of the procedures you generated for  
 22 IRS lien form 3172, automatically  
 23 generates that system that the U.S.  
 24 Government established to issue forms  
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24

1 3172?  
 2 **A. Yes.**  
 3 Q. Thank you. And the next request is the  
 4 systems or procedures established by the  
 5 U.S. of America which were in effect from  
 6 January 1, 1999 through December 31, 2005  
 7 for use by its employees for the process  
 8 of notices issued pursuant to IRS Code  
 9 Section 2620/6330, including but not  
 10 limited to any notices issued to Robert or  
 11 Kathleen Haag.  
 12 Earlier you have testified,  
 13 correct me if I am wrong, I would like to  
 14 have a clear record here, when the lien  
 15 was generated a form 3172 was also  
 16 generated, is that true?  
 17 **A. Yes.**  
 18 Q. And when that 3172 is generated it is a  
 19 hard copy of the form 3172?  
 20 **A. Yes.**  
 21 Q. And it is theoretically placed in an  
 22 envelope along with other notices to be  
 23 seen to the tax payers?  
 24 **A. Yes.**  
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<p style="text-align: center;">25</p> <p>1 Q. Is that the system the U.S. Government has 2 established for sending of the notices 3 3172?</p> <p>4 <b>A. Yes.</b></p> <p>5 Q. Do you have any particular knowledge as to 6 whether or not the document which is 7 marked as part of Exhibit No. 1, which 8 carries the sticker government Exhibit 9 No. 14, whether notice was sent to the 10 Haags, I am asking for your personal 11 knowledge here not whether or not there is 12 a document that carries the name of the 13 John Kersh?</p> <p>14 <b>A. I don't know.</b></p> <p>15 Q. Are forms 3172 kept anywhere in the 16 service?</p> <p>17 MR. AMBROW: Clarify? You mean a 18 copy of form 3172?</p> <p>19 Q. Okay. I am asking a very general 20 question. I know it is a very general 21 question. We'll follow it from there. 22 Let's try it another way. When form 3172 23 is issued or created by services systems, 24 how many copies are created?</p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>	<p style="text-align: center;">27</p> <p>1 document that carries the sticker 2 government Exhibit No. 14. It is a 3 two-page document and I need to know is 4 this document retained in the system in 5 something such as a PDF file?</p> <p>6 <b>A. I don't know.</b></p> <p>7 Q. Do you know whether what information is 8 saved in the system, if you know?</p> <p>9 <b>A. I don't know.</b></p> <p>10 Q. There is on the second page of the 11 document. Referring to again government 12 Exhibit No. 14, a signature line at the 13 bottom of the document?</p> <p>14 <b>A. Yes.</b></p> <p>15 Q. Do you know if a signed copy of any 3172s 16 are kept within the service's records?</p> <p>17 <b>A. I don't believe a signed copy is 18 maintained anywhere.</b></p> <p>19 Q. Do you know who signed or who allegedly 20 signed government Exhibit No. 14?</p> <p>21 <b>A. I don't know.</b></p> <p>22 Q. Do you know if there are any procedures 23 relative to the execution of form 3172?</p> <p>24 <b>A. I don't understand your question.</b></p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>
<p style="text-align: center;">26</p> <p>1 <b>A. If the liability is a single liability 2 then one copy is printed at the time the 3 lien is generated. If however the 4 liability is a joint liability then two 5 separate 3172s are generated at the time 6 the notice of federal tax lien is filed.</b></p> <p>7 Q. Does the service -- I mean can the service 8 be termed as U.S. of America or the IRS 9 service -- does the service keep a copy of 10 the 3172 if it is sent to the tax payer?</p> <p>11 <b>A. Not a paper copy.</b></p> <p>12 Q. Do you understand that the form 3172 which 13 bears with it the government exhibit 14 sticker number 14 appeared later on in 15 this litigation?</p> <p>16 <b>A. I don't know.</b></p> <p>17 Q. We'll get back to that. So with the form 18 3172 when it is allegedly issued by the 19 service the only record the service keeps 20 is entries in the computer system?</p> <p>21 <b>A. For the actual 3172 the records are 22 maintained on the ALS system.</b></p> <p>23 Q. But if -- what I need to know is in front 24 of us. Again, we are referring to the</p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>	<p style="text-align: center;">28</p> <p>1 Q. Again, we are referring to -- we'll start 2 again. On government Exhibit No. 14, on 3 the second page there is a signature line?</p> <p>4 <b>A. Yes.</b></p> <p>5 Q. Are there any specific procedures 6 regarding the execution of a form 3172?</p> <p>7 <b>A. Yes.</b></p> <p>8 Q. What are those?</p> <p>9 <b>A. The letter 3172 would be stamped by an 10 employee in the lien unit with the 11 signature of the director of payment 12 compliance at that time.</b></p> <p>13 Q. Does that employee in any way initial the 14 form 3172 after he issues it or stamps it?</p> <p>15 <b>A. I don't know.</b></p> <p>16 Q. So is there any way for us to discover 17 whether or not a form 3172 was sent to the 18 Haags on or about November 21, 2003, the 19 person who may have stamped the alleged 20 3172?</p> <p>21 <b>A. I don't know.</b></p> <p>22 MR. AMBROW: Could you clarify the 23 question there, it wasn't real clear to 24 me.</p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>

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1 Q. Let's try it another way. The government  
 2 is alleging that a form 3172 was sent to  
 3 Robert and Kathleen Haag on November 21,  
 4 2003. There is on the second page of  
 5 government Exhibit No. 14 a place for  
 6 signature. What I am asking is whether or  
 7 not there is any way to trace the employee  
 8 who may have stamped the alleged  
 9 government Exhibit No. 14?

10 **A. I don't think so.**

11 Q. I would like to also call your attention  
 12 to the next -- this again for the record  
 13 is Exhibit No. 1. Subsequent to the two  
 14 pieces of paper which we are referring to  
 15 Government Exhibit No. 14 there are two  
 16 pages which relate to Kathleen Haag. Is  
 17 all of your testimony today in terms of  
 18 the procedures to be followed the same to  
 19 the letter to Kathleen Haag as it was for  
 20 Robert Haag?

21 **A. Yes.**

22 Q. As far as you know there is not a single  
 23 difference in the procedure that may have  
 24 been followed relative to form 3172 for  
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1 Kathleen Haag?

2 **A. That is correct.**

3 Q. When form 3172 is issued, what recording  
 4 is made in the IRS service's computer  
 5 system or computer systems?

6 **A. When the 3172 is generated it**  
 7 **automatically goes into a history section**  
 8 **on the ALS system. That can be accessed**  
 9 **by employees to show that the 3172 was**  
 10 **generated at the time notice of federal**  
 11 **tax lien was filed.**

12 Q. And does that history carry with it a  
 13 designation of the employee who made the  
 14 entry of the information?

15 **A. Yes.**

16 Q. Do you have any information today as to  
 17 the employee's name or number who  
 18 allegedly issued government Exhibit No. 14  
 19 or the subsequent two pages?

20 **A. I don't.**

21 Q. Why not?

22 MR. AMBROW: Do you have a verbal  
 23 response?

24 Q. Yes. That would be nice.  
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1 **A. You want a response?**

2 Q. Yes.

3 **A. I didn't -- I wasn't responsible for that**  
 4 **work.**

5 Q. Okay.

6 MR. AMBROW: Just so you know all  
 7 questions have to have a verbal "yes" or  
 8 "no" or "I don't know" or something,  
 9 otherwise you shaking your head and he  
 10 understands what you mean and I understand  
 11 what you mean but it has to be written  
 12 down.

13 **A. I understand.**

14 Q. You have been deposed before?

15 **A. I have.**

16 Q. How many times?

17 **A. Once.**

18 Q. Do you think being deposed --

19 **A. It doesn't matter.**

20 Q. -- is a hard part of the job?

21 **A. I guess in two years -- I mean in 15 years**  
 22 **to only have to do it twice, it is really**  
 23 **not that big of a deal.**

24 MR. BURKE: Can we mark this as  
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1 Exhibit No. 2.  
 2 (Exhibit 2, Account transcript,  
 Marked for identification.)

3

4 Q. I call your attention to the exhibit I  
 5 just placed in front of you. Can you  
 6 review this Exhibit No. 2. And I would  
 7 ask you to review it quickly and then we  
 8 can get into the details further on.

9 **A. Okay.**

10 Q. Have you had a chance to review Exhibit  
 11 No. 2?

12 **A. I have.**

13 Q. In general, can you tell us what this is?

14 **A. This is referred to as a record of**  
 15 **account.**

16 Q. Also referred to as a transcript?

17 **A. Yes.**

18 Q. Transcript?

19 **A. Yes.**

20 Q. And you were talking earlier, speaking  
 21 earlier as to the ALS system. Is this  
 22 transcript part of the ALS system?

23 **A. No.**

24 Q. So you have an ALS system that has  
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1 different documents or different records?  
 2 **A. Yes.**  
 3 Q. As part of your work for the IRS do you  
 4 now review transcripts, do you not review  
 5 them?  
 6 **A. I don't.**  
 7 Q. Are you familiar with transcripts?  
 8 **A. Yes.**  
 9 Q. And when is the last time you reviewed a  
 10 transcript?  
 11 **A. Within the last month.**  
 12 Q. Do you consider yourself familiar with  
 13 account transcripts?  
 14 **A. I am.**  
 15 Q. You have been with the service since 1991?  
 16 **A. Yes.**  
 17 Q. Could you roughly estimate how many  
 18 transcripts you've reviewed?  
 19 **A. Hundreds.**  
 20 Q. I call your attention to the first page of  
 21 Exhibit No. 2. I can represent to you for  
 22 the record that this was printed this  
 23 morning from the IRS services system, to  
 24 the best of counsel's knowledge, this is  
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1 Q. On this form where -- is there any  
 2 indication that form 3172 was filed?  
 3 **A. The transaction code 971 selection due**  
 4 **process equivalent hearing, that is**  
 5 **actually something different. Excuse me,**  
 6 **it does not.**  
 7 Q. I call your attention to page four of six  
 8 of the 1985 transcript of Robert and  
 9 Kathleen Haag, which is Exhibit No. 2  
 10 here.  
 11 At page four of six at the very  
 12 last entry on page four of six it says  
 13 there is code 971 attempt to levy  
 14 collection due process notice levy notice  
 15 issued 10/14/1999 carries in its forth  
 16 column the designation of "0," does it  
 17 not?  
 18 **A. Yes.**  
 19 Q. On the next entry which is on page 5 there  
 20 are also two entries of 971.  
 21 **A. Yes.**  
 22 Q. If we go back to page six of six there is  
 23 a code 971 dated 4/22/2005 selection due  
 24 process equivalent hearing request  
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1 the most current record of the account.  
 2 About one-third of the way down  
 3 the account transcript on page 1 it says  
 4 it relates to Robert and Kathleen Haag, is  
 5 that true?  
 6 **A. Yes.**  
 7 Q. And I will just ask you, so we have a very  
 8 clear record. If you could review the  
 9 form 3172 which is referred to as  
 10 government Exhibit No. 14 here just to  
 11 cross reference the tax identification so  
 12 we are talking about the same people, for  
 13 the record.  
 14 **A. The primary social security number for**  
 15 **Robert Haag is the same on the account**  
 16 **transcript as it is on the 3172.**  
 17 Q. Thank you. I call your attention to page  
 18 six or six of the 1985 transcript for  
 19 Robert and Kathleen Haag. Does this  
 20 transcript say in the second line, Code  
 21 582 federal tax lien, then line 1123103,  
 22 subject line to that is "0." Did that  
 23 indicate federal tax lien was filed?  
 24 **A. Yes.**  
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1 received. Do you know who made the entry?  
 2 **A. I don't.**  
 3 Q. Who would make that entry?  
 4 **A. I would imagine it would be someone in the**  
 5 **appeals division that would request the**  
 6 **input of the 971 code.**  
 7 Q. Okay.  
 8 MR. BURKE: Can we mark this as  
 9 Exhibit No. 3.  
 10 (Exhibit 3, Letter from Mr. Burke,  
 Marked for identification.)  
 11  
 12 Q. Miss Martin, I call your attention to  
 13 Exhibit No. 3. It is a letter from my  
 14 firm, Timothy Burke & Associates, by  
 15 regular overnight mail to the service in  
 16 Providence, Rhode Island. It a form  
 17 12153. It has attached with it a number  
 18 of forms.  
 19 **A. Yes.**  
 20 Q. Can you review that for me quickly?  
 21 **A. Yes.**  
 22 Q. You earlier testified that you believe  
 23 that code 971 on 4/20/2005 was entered by  
 24 the appeals division. Have you had the  
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<p style="text-align: right;">37</p> <p>1 opportunity to review Exhibit No. 3?</p> <p>2 <b>A. I have.</b></p> <p>3 <b>Q.</b> And do you now wish to reconsider your</p> <p>4 testimony that it is probable that the</p> <p>5 code 071 was issued after receipt of</p> <p>6 Exhibit No. 3 by the collection division</p> <p>7 of Providence, Rhode Island?</p> <p>8 MR. AMBROW: Could you rephrase</p> <p>9 that. You lost me.</p> <p>10 MR. BURKE: Sure. Your client or</p> <p>11 the witness has previously testified that</p> <p>12 she believed that the form code 971 was</p> <p>13 entered by someone in the appeals</p> <p>14 division.</p> <p>15 MR. AMBROW: Yes.</p> <p>16 MR. BURKE: As of 4/20/2005. The</p> <p>17 question I have is we have a letter here</p> <p>18 sent by overnight mail, I believe also --</p> <p>19 MR. AMBROW: Let me just say this,</p> <p>20 I believe that misstates her testimony. I</p> <p>21 believe she said she didn't know but she</p> <p>22 thought if was someone -- was somebody in</p> <p>23 the appeals division.</p> <p>24 <b>Q.</b> You weren't sure, is that your testimony?</p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>	<p style="text-align: right;">39</p> <p>1 Kersh still working with the IRS on</p> <p>2 April 14, 2005?</p> <p>3 <b>A. Yes.</b></p> <p>4 <b>Q.</b> Do you know when he retired?</p> <p>5 <b>A. July or August of 2005.</b></p> <p>6 <b>Q.</b> Now, with page four of Exhibit No. 3, I</p> <p>7 asked you to refer to Exhibit No. 1,</p> <p>8 government Exhibit No. 14, can you tell us</p> <p>9 what the differences are in page four of</p> <p>10 Exhibit No. 3 and Exhibit No. 14 of</p> <p>11 Exhibit No. 1?</p> <p>12 <b>A. The only difference I can see is that the</b></p> <p>13 <b>original 3172 was dated November 21, 2003</b></p> <p>14 <b>and this additional 3172 is dated</b></p> <p>15 <b>April 13, 2005.</b></p> <p>16 <b>Q.</b> Could you tell us why in the tax period</p> <p>17 reflected on page four of Exhibit No. 3</p> <p>18 and government Exhibit No. 14 of Exhibit</p> <p>19 No. 1, are they precisely the same?</p> <p>20 <b>A. Yes.</b></p> <p>21 <b>Q.</b> The amount of the tax owed is exactly the</p> <p>22 same?</p> <p>23 <b>A. Yes.</b></p> <p>24 <b>Q.</b> Does the service have a system to prevent</p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>
<p style="text-align: right;">38</p> <p>1 <b>A. I am not sure.</b></p> <p>2 <b>Q.</b> Okay. Don't let lawyers put word in your</p> <p>3 mouth, it is not my intention here. We</p> <p>4 want to have a very clear record.</p> <p>5 The Exhibit No. 3 contains with it</p> <p>6 in its second page form 12153. Can you</p> <p>7 tell us what form 12153 is.</p> <p>8 <b>A. Form 12153 is a request for collection due</b></p> <p>9 <b>process hearing. It can be for purposes</b></p> <p>10 <b>of a collection due process hearing on the</b></p> <p>11 <b>filing of notice of federal tax lien or it</b></p> <p>12 <b>can be on the issuance of notice of intent</b></p> <p>13 <b>to levy, or it can be on both.</b></p> <p>14 <b>Q.</b> I call your attention now to the third and</p> <p>15 fourth page, actually the fourth and fifth</p> <p>16 pages of Exhibit No. 3. It is this a form</p> <p>17 3172?</p> <p>18 <b>A. Yes.</b></p> <p>19 <b>Q.</b> And it was issued purportedly by John</p> <p>20 Kersh?</p> <p>21 <b>A. Yes.</b></p> <p>22 <b>Q.</b> On April 13, 2005?</p> <p>23 <b>A. Yes.</b></p> <p>24 <b>Q.</b> Is that what the form says? Was John</p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>	<p style="text-align: right;">40</p> <p>1 the issuance of a form 3172 when a prior</p> <p>2 3172 for the same tax period has been</p> <p>3 issued?</p> <p>4 <b>A. I don't understand your question.</b></p> <p>5 <b>Q.</b> If it is true that government Exhibit</p> <p>6 No. 14, which is attached to Exhibit No. 1</p> <p>7 was timely issued, does the system -- does</p> <p>8 the IRS have a service which would</p> <p>9 preclude the issuance of the second 3172</p> <p>10 for the same tax period?</p> <p>11 <b>A. No.</b></p> <p>12 <b>Q.</b> Do you know why that is?</p> <p>13 <b>A. I don't know.</b></p> <p>14 <b>Q.</b> Would the ALS system have any references</p> <p>15 or any references to a prior issuance of a</p> <p>16 form 3172?</p> <p>17 <b>A. It does.</b></p> <p>18 <b>Q.</b> Can you tell us why then the page four of</p> <p>19 Exhibit No. 3 was issued?</p> <p>20 <b>A. I don't know.</b></p> <p>21 <b>Q.</b> Who would know?</p> <p>22 <b>A. John Kersh might know.</b></p> <p>23 <b>Q.</b> Okay. I call your attention two pages six</p> <p>24 and seven of Exhibit No. 3, and in the</p> <p>ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>

<p style="text-align: center;">41</p> <p>1 document, for the record, dated April 13, 2 2005 it says mailed to Kathleen Haag 25 3 Heat Road, Marston Mills, Massachusetts. 4 I ask you to review these pages 5 and compare to the pages immediately 6 following, what we have been calling 7 government Exhibit No. 14, which is part 8 of Exhibit No. 1. 9 <b>A. Okay, I have.</b> 10 Q. And are -- how is the information on pages 11 six and seven of Exhibit No. 3 different 12 from the pages which follow government 13 Exhibit No. 14 and in Exhibit No. 1 of 14 today's deposition? 15 <b>A. The only difference I can spot is that the</b> 16 <b>original 3172 to Kathleen Haag is dated</b> 17 <b>November 21, 2003. This copy of a letter</b> 18 <b>3172 to Kathleen Haag is dated April 13,</b> 19 <b>2005.</b> 20 Q. Do you know why pages six and seven of 21 Exhibit No. 3 was sent to Kathleen Haag? 22 <b>A. I don't.</b> 23 Q. I call your attention to Exhibit No. 2, 24 the account transcript. I call your ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>	<p style="text-align: center;">43</p> <p>1 Attorney of Timothy J. Burke as reflected 2 on the form on this exhibit? 3 <b>A. Okay. For the form 1040 for tax period</b> 4 <b>pending 1990, the Power of Attorney was</b> 5 <b>inputted on 8/19/91.</b> 6 Q. Okay. Are there any Powers of Attorney 7 -- you are saying the Power of Attorney 8 for Timothy Burke? 9 <b>A. That I don't know. That was the first</b> 10 <b>input on that particular tax period.</b> 11 MR. AMBROW: Do you want to 12 rephrase your question when was the Power 13 of Attorney because this, I don't think, 14 will show when a Power of Attorney of 15 Timothy Burke was shown. 16 MR. BURKE: We can go through it. 17 There were a number of Powers of Attorney, 18 at least one more. There is a removal of 19 Power of Attorney. And just based upon my 20 review of when I was retained by the 21 Haags, I can tell you, I can represent for 22 the record there is no way I could have 23 gotten these transcripts printed out 24 unless I had a Power of Attorney on file. ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>
<p style="text-align: center;">42</p> <p>1 attention to page six of six of Exhibit 2 No. 2. There is a designation on the top 3 of page six of six, there is Code 520 4 legal bankruptcy suit pending in the dates 5 1/23/2003, is that true? 6 <b>A. Yes.</b> 7 Q. The last entry on page six of six also 8 carries code 520, legal bankruptcy suit 9 pending 4/2005. Do you know why that is? 10 <b>A. I don't.</b> 11 Q. Who would have entered the code 520 on 12 4/20/2005? 13 <b>A. I don't know.</b> 14 Q. Do you have any knowledge as to when the 15 form 2848, Power of Attorney, which 16 appointed Timothy Burke as the Haag's 17 representative was received by the IRS? 18 <b>A. I don't know.</b> 19 Q. Who would know? 20 <b>A. It would be inputted on the CAF indicator</b> 21 <b>as to when the 2848 was received by the</b> 22 <b>service.</b> 23 Q. If we look at Exhibit No. 2 could you tell 24 us when they received the Power of ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>	<p style="text-align: center;">44</p> <p>1 There is no indication on the 2 record that the Power of Attorney was 3 received after the lawsuit in this case 4 was filed. So the records here are 5 inconsistent in that as a matter of 6 federal law I cannot access this 7 information unless I have a Power of 8 Attorney on file. 9 MR. AMBROW: Are you testifying or 10 answering a question? 11 MR. BURKE: You asked me what I am 12 trying to do here is make sure the record 13 is clear in that. 14 MR. AMBROW: I don't mind you 15 asking her questions to elicit this stuff. 16 MR. BURKE: I want to represent 17 for the record also it could be question 18 as to how I received these documents with 19 the Power of Attorney. And I just want to 20 make sure the record is very clear that 21 the only way that you can receive this 22 information is if you have a valid Power 23 of Attorney on file with the IRS. 24 Q. Miss Martin, now we have had a bit of ELLEN FRITCH &amp; ASSOCIATES 617-269-5448</p>



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1 discussion between counsel, could you  
 2 review the records and tell us on which  
 3 dates Powers of Attorney were received by  
 4 the IRS relative to the Haags' 1985  
 5 personal return?  
 6 **A. Looking at 1985 which is --**  
 7 **Q. Yes.**  
 8 **A. Okay. For form 1040 tax year ending**  
 9 **12/31/85 the first Power of Attorney that**  
 10 **was received is dated 10/10/87. The next**  
 11 **Power of Attorney that was received is**  
 12 **dated May 19, 1998. The next Power of**  
 13 **Attorney that is received is dated**  
 14 **February 28 of 2000. Those are the only**  
 15 **Powers of Attorney I show on that tax**  
 16 **period.**  
 17 **Q. Okay. For 1985 could you tell us when the**  
 18 **removals of Powers of Attorneys occurred?**  
 19 **A. There is a removal of Power of Attorney**  
 20 **dated January 30 of 1993.**  
 21 **Q. For the record do we know whose Power of**  
 22 **Attorney that removed?**  
 23 **A. We don't. There is a removal of Power of**  
 24 **Attorney dated January 17, 2000.**  
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1 **Q. For the record do we know whose Power of**  
 2 **Attorney that removed?**  
 3 **MR. AMBROW: Whose, when?**  
 4 **Q. Do you know?**  
 5 **A. I don't.**  
 6 **Q. Very good. Thank you.**  
 7 **A. Those are the only removal of Powers of**  
 8 **Attorney I see on that tax period.**  
 9 **Q. So how many Powers of Attorney were placed**  
 10 **on file in total?**  
 11 **A. Three.**  
 12 **Q. And you have two removals?**  
 13 **A. That is correct.**  
 14 **Q. Do you have any records that would**  
 15 **indicate that form 3172 was sent to an**  
 16 **authorized representative of Robert and**  
 17 **Kathleen Haag after January 1st, 2003?**  
 18 **A. I don't.**  
 19 **Q. For the record, so the record is clear the**  
 20 **form 971 which is government Exhibit**  
 21 **No. 14 as attached to Exhibit No. 1 for**  
 22 **today's deposition carries with it a date**  
 23 **of the 11/21/03?**  
 24 **A. Yes.**  
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1 **Q. Is that true?**  
 2 **A. Yes.**  
 3 **Q. I call your attention again to government**  
 4 **Exhibit No. 14 which is attached to**  
 5 **Exhibit No. 1 of today's exhibits. Across**  
 6 **the top of this exhibit there is a**  
 7 **designation of JUN-09-05. A little bit to**  
 8 **it right of that 14:51. A little bit to**  
 9 **the right of that P. 02/11.**  
 10 **Do you have any idea how those**  
 11 **entries were made on government Exhibit**  
 12 **No. 14?**  
 13 **A. It looks to me that those numbers were**  
 14 **input from a fax machine.**  
 15 **Q. Do you know whose fax machine that is?**  
 16 **A. I don't.**  
 17 **Q. Does the fax machine in your office place**  
 18 **a legion as to where documents were**  
 19 **received from?**  
 20 **A. Yes, I believe it does.**  
 21 **Q. Do you know if the fax machine at your**  
 22 **office places a legion on a fax which is**  
 23 **sent out?**  
 24 **A. I don't know.**  
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1 **Q. The government Exhibit No. 14 which is**  
 2 **attached to today's Exhibit No. 1, do you**  
 3 **know what date this document which carries**  
 4 **the legion of Jun 9, 2005 was printed?**  
 5 **MR. AMBROW: Just specify printed**  
 6 **by whom?**  
 7 **Q. That is -- we can go back to that. Strike**  
 8 **that question.**  
 9 **Exhibit No. 14 which is attached**  
 10 **to today's Exhibit No. 1 who printed this**  
 11 **document?**  
 12 **A. I don't know.**  
 13 **Q. Do you know what day it was printed?**  
 14 **A. I don't.**  
 15 **Q. Can you prove it was printed on 11/21/03?**  
 16 **A. No.**  
 17 **Q. Was it printed June 2005?**  
 18 **A. I don't know.**  
 19 **Q. Okay. I will return to the account**  
 20 **transcript which is Exhibit No. 2. If we**  
 21 **could turn to page six of six of the 1985**  
 22 **transcript.**  
 23 **MR. BURKE: Off the record one**  
 24 **second.**  
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1 {Off the record.}

2 Q. On page six of six the 1985 transcript,

3 Exhibit No. 2, it says on code 971

4 selection due process equivalent hearing

5 request received. Can you tell us what

6 equivalent hearing is?

7 A. I can't.

8 Q. Do you know if there's a difference

9 between equivalent hearing and substitute

10 hearing?

11 A. I don't know the difference.

12 Q. At any point were you informed that the

13 Department of Justice has agreed to

14 provide the Haags a substitute collection

15 due process hearing?

16 A. No.

17 Q. Okay.

18 MR. BURKE: Give me five minutes.

19 {Off the record.}

20 Q. I believe I have just a few more questions

21 for you Miss Martin. If an envelope was

22 mailed to the Haags on or about?

23 November 21, 2003 do you have any proof as

24 to what was in the envelope?

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1 MR. AMBROW: I have a couple of

2 quick things.

3

4 **CROSS-EXAMINATION**

5 **BY MR. AMBROW:**

6 Q. Miss Martin, I just want to ask you a few

7 questions for the record.

8 On this account transcript for

9 1985 that we are looking at, Exhibit

10 No. 2, if you were to go to page six of

11 six, Mr. Timothy Burke asked you about the

12 entry dated November 21, 2003. It says

13 federal tax lien, correct?

14 A. Yes.

15 Q. And now, according to what we have been

16 calling government Exhibit No. 14, the

17 letter 3172, that says that was mailed

18 November 23, 2003 or November 21, 2003.

19 A. Okay.

20 Q. Now, should the fact that that letter was

21 mailed, should that be on the account

22 transcript?

23 A. Yes.

24 Q. Okay. Are they always on those account

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50

52

1 A. I don't.

2 Q. And by the Haags I mean both Robert and

3 Kathleen Haag.

4 A. I don't.

5 MR. AMBROW: What was the

6 question?

7 MR. BURKE: I want to make sure we

8 have the husband and the wife.

9 MR. AMBROW: Okay.

10 Q. So do you have any proof that on

11 November 21, 2003 that if an envelope was

12 mailed to the Haags, what was in the

13 envelope?

14 A. I don't.

15 Q. And that is equally true for Robert Haag

16 as well as Kathleen Haag?

17 A. Yes.

18 Q. In light of the testimony of the witness,

19 what I will do for the record I will

20 suspend the deposition until we discuss

21 this matter with the court which we will

22 be doing on July 10 of this year.

23 MR. BURKE: Mr. Ambrow, do you have

24 any questions?

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1 transcripts?

2 A. I don't know.

3 Q. Who would be responsible for entering them

4 onto the account transcript?

5 A. It is a systematic entry. Remember I

6 communicated earlier that the two systems

7 actually communicate with one another.

8 Q. ALS and IDRS?

9 A. The transcript is generated from the IDRS

10 system. And the letter 3172 is from the

11 ALS system. When the lien is generated

12 from the ALS system, it automatically

13 communicates to the IDRS system that the

14 notice of the federal tax lien was filed.

15 MR. AMBROW: Okay. I think that

16 is it.

17 MR. BURKE: Thank you. We'll

18 suspend now.

19

20 (Whereupon at 10:21 a.m., the

21 deposition suspended.)

22

23

24

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55

C E R T I F I C A T E

I, Marjorie L. Simmons, a Notary Public in and for the Commonwealth of Massachusetts, do hereby certify that:

LAURA A. MARTIN, the witness whose deposition is hereinbefore set forth, was duly sworn by me and that the foregoing transcript is a true record of the testimony given by such witness, to the best of my knowledge, skill and ability.

I further certify that I am not related to any of the parties in the matter by blood or marriage, and that I am in no way interested in the outcome of the matter.

IN WITNESS WHEREOF, I have  
hereunto set my hand and affixed my seal  
this \_\_\_\_\_ day of \_\_\_\_\_, 2006.

My commission expires:  
April 3, 2009

ELLEN FRITCH & ASSOCIATES 617-269-5448

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<p><b>valid</b> [1] - 44:22</p> <p><b>verbal</b> [2] - 30:22, 31:7</p> <p><b>via</b> [2] - 17:5, 22:3</p> <p><b>violation</b> [1] - 18:6</p> <p><b>VS</b> [1] - 1:9</p>				
<b>W</b>				
<p><b>waived</b> [2] - 4:6, 4:8</p> <p><b>Washington</b> [3] - 1:18, 2:5, 2:7</p> <p><b>West</b> [1] - 8:23</p> <p><b>Westboro</b> [1] - 22:10</p> <p><b>WHEREOF</b> [1] - 55:14</p> <p><b>wife</b> [1] - 50:8</p> <p><b>wish</b> [1] - 37:3</p> <p><b>withdrawal</b> [1] - 7:8</p> <p><b>witness</b> [7] - 1:14, 4:17, 9:10, 37:11, 50:18, 55:8, 55:10</p> <p><b>WITNESS</b> [2] - 53:1, 55:14</p> <p><b>word</b> [1] - 38:2</p> <p><b>written</b> [1] - 31:11</p>				
<b>Y</b>				
<p><b>year</b> [2] - 45:8, 50:22</p> <p><b>years</b> [6] - 7:5, 21:16, 22:4, 22:15, 31:21</p> <p><b>yourself</b> [1] - 33:12</p>				



**BURKE & ASSOCIATES**  
ATTORNEYS AT LAW

400 Washington Street, Suite 303, Braintree, MA 02184  
Telephone (781) 380-0770 ■ Facsimile (781) 848-0330  
www.burkelaw.us

**FILE**

December 29, 2005

Stephen J. Turanchik  
US Dept of Justice-Tax Division  
Civil Trial Section, Northern Region  
PO Box 55  
Ben Franklin Station  
Washington, DC 20044



Re: Haag v. United States

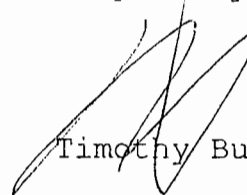
Dear Mr. Turanchik:

Enclosed please find a Notice of Deposition of the United States.

Additionally, please advise as to the addresses of Robert Murphy and John Keach. As you remember the Court allowed the deposition of these individuals. If you are unwilling to provide this office with their addresses (or to accept service on their behalf) please inform me of that facts as soon as possible.

Kindly contact me with any questions that you may have.

Very truly yours,

  
Timothy Burke

cc. Client  
Richard Cohen

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

---

UNITED STATES OF AMERICA  
Plaintiff,

vs.

Civil Action No. 02-CV-12490 REK

ROBERT AND KATHLEEN HAAG  
Defendants.

---

ROBERT HAAG, and  
KATHLEEN HAAG,

Plaintiffs,

Civil Action No. 04-CV-12344 REK

vs.

INTERNAL REVENUE SERVICE, AND  
UNITED STATES OF AMERICA,  
Defendants.

---

NOTICE OF TAKING DEPOSITION

To: Stephen J. Turanchik  
US Dept of Justice-Tax Division  
Civil Trial Section, Northern Region  
PO Box 55  
Ben Franklin Station  
Washington, DC 20044

Please take notice that at 9:30 a.m. on Tuesday, January 10, 2006, at Burke & Associates, 400 Washington Street, Braintree, Massachusetts 02184, Robert & Kathleen Haag, will take the Deposition upon oral examination of the appropriate designation(s) of United States of America ("USA") by stenographic means pursuant to Rule 30(b)(6) of the Federal Rules of Civil Procedure before an officer authorized to administer oaths and take testimony pursuant to Rule 28 of the Federal Rules of Civil Procedure.

Pursuant to Rule 30(b)(6), USA's designation(s) shall testify on its behalf with respect to the following matters:

1. The managing, supervising, and issuing of notice(s) pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag (collectively the "Haags") during the years of 1999 through 2005 (inclusive).
2. The system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for use by its employees to issue notice(s) pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.
3. The system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for use by its employees for the processing of notice(s) issued pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.
4. The system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for use by its employees for the recording of and the retention of records of notice(s) issued pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.
5. The system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for use by its employees for the execution or signature of notice(s) issued pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.



6. The system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for use by its employees, including its supervisory or managerial employees, to assure the execution, signature and mailing of notice(s) issued pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.
7. The system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for use by its employees for the insertion of notice(s) pursuant to IRC §§ 6320/6330 into an envelope(s) or other forms of packaging, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.
8. The activities of the United States for the years of 1999 made by the USA in issuing, mailing and/or addressing notice(s) pursuant to IRC §§ 6320/6330 for the period beginning with January 1, 1999 through December 31, 2005, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.
9. The notice(s) which were issued pursuant to IRC §§ 6320/6330 to Robert and/or Kathleen Haag.
10. Form(s) 2848, Power of Attorney wherein Kathleen Haag and/or Robert Haag appoint Timothy Burke as her, his or their representative, including the records of receipt and recording of said Form(s) 2848.
11. Form(s) 2848, Power of Attorney wherein Kathleen Haag and/or Robert Haag appoint a representative or representatives, including but not limited to

attorney(s), certified public accountant(s) and/or enrolled agents, (hereinafter collectively referred to as "Representative(s)") for any and all tax years beginning with the 1985 tax year and ending with the 2005 tax year.

13. The notice(s) which were issued pursuant to IRC §§ 6320/6330 to Robert and/or Kathleen Haag that were also sent to a Representative(s) for either or both of the Haags.
14. The whereabouts of the attached Exhibit B for the period from the date of issue as reflected on the Exhibit B to its date of production to the Haags' counsel on or about October 15, 2005.
15. The production of Exhibit B to the Haags' counsel.
16. The entry of the date "Jun-09-2005" on the attached Exhibit B.
17. The addresses and telephone numbers of Robert Murphy and John Keach, now or formerly of the Internal Revenue Service.

You are invited to attend and cross examine.

Please take further notice that the above-named Deponent(s) is required to produce at the time and place of Deposition, the documents reflected on the attached Exhibit A.

Kathleen Haag  
Robert Haag  
by their Attorney

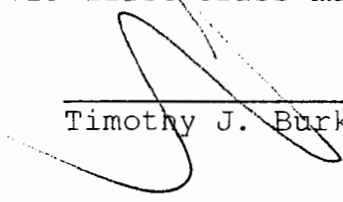
Dated: December 29, 2005

---

Timothy J. Burke  
Burke & Associates  
400 Washington Street  
Braintree, MA 02184  
(781) 380-0770

**Certificate of Service**

I hereby certify that a true copy of the above document was served upon each attorney of record, via first class mail on December 29, 2005.



---

Timothy J. Burke



**Exhibit A**

1. All records of the activities of the United States for the years of 1999 through 2005, including but not limited to the records of the Internal Revenue Service (collectively referred to as "USA") in managing, supervising, and issuing notice(s) pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag (collectively the "Haags").
2. All documents which include any reference to the system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for use by its employees to issue notice(s) pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.
3. All documents which include any reference to the system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for use by its employees for the processing of notice(s) pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.
4. All documents which include any reference to the system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for use by its employees for the retention of records of notice(s) pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.
5. All documents which include any reference to the system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for

use by its employees for the execution or signature of notice(s) pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.

6. All documents which include any reference to the system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for use by its employees, including its supervisory or managerial employees, to assure the execution, signature and mailing of notice(s) pursuant to IRC §§ 6320/6330, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.

7. All documents which include any reference to the system(s) and/or procedure(s) established by USA which were in effect from January 1, 1999 through December 31, 2005 for use by its employees for the insertion of notice(s) pursuant to IRC §§ 6320/6330 into an envelope(s) or other form(s) of packaging, including but not limited to any such notice(s) issued to Robert and/or Kathleen Haag.

8. All documents which include any reference to errors made by the USA in issuing, mailing and/or addressing notice(s) pursuant to IRC §§ 6320/6330 for the period beginning with January 1, 1999 through December 31, 2005.

9. All documents which evidence and/or show any and all notice(s) which were issued pursuant to IRC §§ 6320/6330 to Robert and/or Kathleen Haag.

10. All records of Internal Revenue Service Form(s) 2848, Power of Attorney wherein Kathleen Haag and/or Robert Haag appoint Timothy Burke as her, his or their representative, including the records of receipt and recording of said

**EXHIBIT B**



JUN-09-2005 14:54

P.02/11

CERTIFIED MAIL: 7108 8516 2574 5208 0797  
 Letter Date : 11/21/2003

Person to Contact:  
 JOHN KEACH  
 05-02038

=====

MAILED TO:

ROBERT F HAAG  
 25 HEATH ROW  
 MARSTONS MILLS, MA 02648-1129

Telephone Number:  
 (401) 525-4274

Social Security or  
 Employer ID Number:  
 313-42-7384

=====

ROBERT F & KATHLEEN HAAG

25 HEATH ROW  
 MARSTONS MILLS, MA 02648-1129

NOTICE OF FEDERAL TAX LIEN FILING AND YOUR RIGHT TO A  
 HEARING UNDER IRC 6320

This letter is to inform you that we have filed a Notice of Federal Tax Lien. In this letter we'll also explain your right to appeal the collection action and how you can get a release of the federal tax lien.

We Filed A Notice Of Federal Tax Lien

We filed a Notice of Federal Tax Lien on 11/18/2003 because our records show the following:

Type of Tax	Tax Period	Amount Owed
1040	12/31/1985	159077.83
1040	12/31/1986	81655.73
1040	12/31/1987	81655.73
1040	12/31/1988	159351.56
1040	12/31/1989	101326.29
1040	12/31/1990	2753.15
1040	12/31/1991	44918.10



The lien attaches to all property you currently own and to all property you may acquire in the future. It may also damage your credit rating and hinder your ability to obtain additional credit.

You Have the Right to a Hearing

You have a right to request a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we've enclosed Publication 1660, Collection Appeal Rights.

If you want to request a hearing, please complete the enclosed form 12153, Request for a Collection Due Process Hearing, and mail it to:

Internal Revenue Service

JUN-09-2005 14:54

P.03/11

COLLECTION DIVISION, ATTN: SPF  
380 WESTMINSTER ST., 4TH FLOOR  
PROVIDENCE, RI 02903.

We must receive your hearing request by 12/25/2003.

Letter 3172 (DO) (Rev.11-2000)

How to Get a Release of the Federal Tax Lien

We'll issue a Certificate of Release of the Federal Tax Lien within 30 days after you pay the full amount owed. To get your current balance, contact the person whose name and telephone appear at the top of this letter.

We'll also release the lien within 30 days after we accept a bond guaranteeing payment of the amount owed or after we adjust your account based on the decision of your requested hearing. An explanation of how to get a lien released is in the enclosed Publication 1450, Instructions on Requesting a Certificate of Release of Federal Tax Lien.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,

Director, Payment Compliance

Enclosures:

Pub. 1

Pub. 1450

Pub. 1660

Form 668Y, Notice of Federal Tax Lien

Form 12153, Request for a Collection Due Process Hearing

JUN-09-2005 14:55

P.04/11

Letter 3172 (DO) (Rev.11-2000)  
Catalog No. 267671

CERTIFIED MAIL: 7108 8516 2574 5208 0803  
Letter Date : 11/21/2003

Person to Contact:  
JOHN KEACH  
05-02038

=====

MAILED TO:

KATHLEEN HAAG  
25 HEATH ROW  
MARSTONS MILLS, MA 02648-1129

Telephone Number:  
(401) 525-4274

Social Security or  
Employer ID Number:  
313-42-7384

=====

ROBERT F & KATHLEEN HAAG

25 HEATH ROW  
MARSTONS MILLS, MA 02648-1129

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1040	12/31/1990	2753.15
1040	12/31/1991	44918.10

The lien attaches to all property you currently own and to all property



JUN-09-2005 14:55

P.05/11

you may acquire in the future. It may also damage your credit rating and hinder your ability to obtain additional credit.

#### You Have the Right to a Hearing

You have a right to request a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we've enclosed Publication 1660, Collection Appeal Rights.

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Internal Revenue Service  
COLLECTION DIVISION, ATTN: SPF  
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Letter 3172 (DO) (Rev.11-2000)

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If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,

Director, Payment Compliance.

#### Enclosures:

Pub. 1

Pub. 1450

Pub. 1660

Form 668Y, Notice of Federal Tax Lien

Form 12153, Request for a Collection Due Process Hearing

US Postal Service 10/14/2005 14:30 PAGE 001/001 Fax Server

7816  
S Turanchik



Date: 10/14/2005

Fax Transmission To: STEPHEN J TURANCHIK  
Fax Number: 202-514-5238

Dear: STEPHEN J TURANCHIK:

The following is in response to your 10/14/2005 request for delivery information on your Certified Item number 7108 8516 2574 5208 0797. The delivery record shows that this item was delivered on 12/04/2003 at 09:55 AM in MARSTONS MILLS, MA 02648. The scanned image of the recipient information is provided below.

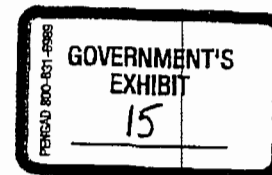
Signature of Recipient: Delivery Section  
Robert F. Haas  
Robert F. Haas

Address of Recipient: 25 Haverhill Rd Marshfield Mass 01905

Thank you for selecting the Postal Service for your mailing needs. If you require additional assistance, please contact your local Post Office or postal representative.

Sincerely

United States Postal Service



US Postal Service 10/14/2005 14:31 PAGE 001/001 Fax Server

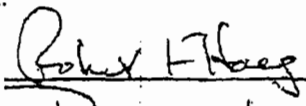


Date: 10/14/2005

Fax Transmission To: STEPHEN J TURANCHIK  
Fax Number: 202-514-5238

Dear: STEPHEN J TURANCHIK:

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Signature of Recipient: Delivery Section  
  
Robert F Haas

Address of Recipient: 25 Hoad Road Marston Mills MA 02648

Thank you for selecting the Postal Service for your mailing needs. If you require additional assistance, please contact your local Post Office or postal representative.

Sincerely

United States Postal Service



# Internal Revenue Service

DEPARTMENT OF THE TREASURY

e-services

This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 06-27-2006

Response Date: 06-27-2006

Tracking Number: 100007430261

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 1990

TAXPAYER IDENTIFICATION NUMBER:

313-42-7384

SPOUSE TAXPAYER IDENTIFICATION NUMBER:

015-38-9699

ROBERT F & KATHLEEN HAAG

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

Any minus sign shown below signifies a credit amount.



ACCOUNT BALANCE:	2,753.15	
ACCRUED INTEREST:	4,665.92	AS OF: Jul. 10, 2006
ACCRUED PENALTY:	0.00	AS OF: Jul. 10, 2006

ACCOUNT BALANCE

PLUS ACCRUALS: 7,419.07

** EXEMPTIONS:	05	** FILING STATUS: Married Filing Joint
** ADJUSTED GROSS INCOME:	125,062.00	
** TAXABLE INCOME:	52,173.00	
TAX PER RETURN:	10,390.00	
** SE TAXABLE INCOME TAXPAYER:	0.00	
** SE TAXABLE INCOME SPOUSE:	0.00	
** TOTAL SELF EMPLOYMENT TAX:	0.00	
** PER RETURN OR AS ADJUSTED		

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER): Sep. 28, 1992

PROCESSING DATE: Nov. 09, 1992

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED 08211-273-94016-2	19924408 11-09-1992	\$10,390.00
806	WITHHOLDING CREDIT	04-15-1991	-\$4,809.00
460	EXTENSION OF TIME TO FILE	04-15-1991	\$0.00



	EXT. DATE 08-15-1991		
960	RECEIVED POA/TIA	05-31-1991	\$0.00
460	EXTENSION OF TIME TO FILE EXT. DATE 10-15-1991	08-19-1991	\$0.00
610	PAYMENT WITH RETURN	09-28-1992	-\$5,581.00
166	LATE FILING PENALTY	19924408 11-09-1992	\$1,255.73
276	FAILURE TO PAY TAX PENALTY	19924408 11-09-1992	\$502.29
196	INTEREST ASSESSED	19924408 11-09-1992	\$921.13
480	OFFER IN COMPROMISE PENDING	11-16-1992	\$0.00
482	OFFER IN COMPROMISE WITHDRAWN	07-06-1994	\$0.00
582	FEDERAL TAX LIEN	10-27-1994	\$0.00
360	FEES AND COLLECTION COSTS	11-28-1994	\$10.00
961	REMOVED POA/TIA	02-07-1998	\$0.00
960	RECEIVED POA/TIA	05-19-1998	\$0.00
582	FEDERAL TAX LIEN	07-16-1999	\$0.00
360	FEES AND COLLECTION COSTS	08-09-1999	\$64.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED	09-14-1999	\$0.00
673	SUBSEQUENT PAYMENT	10-12-1999	-\$850.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED	10-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED	10-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE UNDELIVERABLE LEVY NOTICE	10-15-1999	\$0.00
672	SUBSEQUENT PAYMENT CORRECTED 1040 198512	10-12-1999	\$850.00
961	REMOVED POA/TIA	01-17-2000	\$0.00
960	RECEIVED POA/TIA	02-28-2000	\$0.00
480	OFFER IN COMPROMISE PENDING	05-23-2000	\$0.00
481	OFFER IN COMPROMISE REJECTED	05-25-2001	\$0.00
550	COLLECTION STATUTE EXTENDED TO 06-09-2003	12-09-2002	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	01-23-2003	\$0.00
582	FEDERAL TAX LIEN	11-21-2003	\$0.00
971	COLLECTION DUE PROCESS EQUIVALENT HEARING REQUEST RECEIVED	04-20-2005	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	04-20-2005	\$0.00

This Product Contains Sensitive Taxpayer Data
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**Internal Revenue Service**

DEPARTMENT OF THE TREASURY

e-services

This Product Contains Sensitive Taxpayer Data

**Account Transcript**

Request Date: 06-27-2006

Response Date: 06-27-2006

Tracking Number: 100007430261

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 1991

TAXPAYER IDENTIFICATION NUMBER:

313-42-7384

SPOUSE TAXPAYER IDENTIFICATION NUMBER:

015-38-9699

ROBERT F &amp; KATHLEEN HAAG

&lt;&lt;&lt;&lt;POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE&gt;&gt;&gt;&gt;

Any minus sign shown below signifies a credit amount.

ACCOUNT BALANCE:	44,918.10	
ACCRUED INTEREST:	77,643.31	AS OF: Jul. 10, 2006
ACCRUED PENALTY:	8,949.13	AS OF: Jul. 10, 2006

ACCOUNT BALANCE

PLUS ACCRUALS: 131,510.54

\*\* EXEMPTIONS: 05

\*\* FILING STATUS: Married Filing Joint

\*\* ADJUSTED GROSS INCOME: 221,534.00

\*\* TAXABLE INCOME: 164,194.00

TAX PER RETURN: 43,993.00

\*\* SE TAXABLE INCOME TAXPAYER: 0.00

\*\* SE TAXABLE INCOME SPOUSE: 0.00

\*\* TOTAL SELF EMPLOYMENT TAX: 0.00

\*\* PER RETURN OR AS ADJUSTED

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER): Aug. 15, 1992

PROCESSING DATE: Nov. 09, 1992

## TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED	19924408 11-09-1992	\$43,993.00
	08211-233-78703-2		
806	WITHHOLDING CREDIT	04-15-1992	-\$2,718.00
460	EXTENSION OF TIME TO FILE	04-15-1992	\$0.00

EXT. DATE 08-15-1992

613	PAYMENT WITH RETURN	08-19-1992	-\$5,000.00
613	PAYMENT WITH RETURN 1040 199112	08-15-1992	-\$5,000.00
612	CORRECTION OF PAYMENT WITH RETURN 1040 199112	08-19-1992	\$5,000.00
176	ESTIMATED TAX PENALTY	19924408 11-09-1992	\$490.32
276	FAILURE TO PAY TAX PENALTY	19924408 11-09-1992	\$1,369.62
196	INTEREST ASSESSED	19924408 11-09-1992	\$1,783.16
480	OFFER IN COMPROMISE PENDING	11-16-1992	\$0.00
612	CORRECTION OF PAYMENT WITH RETURN 1040 199212	08-15-1992	\$5,000.00
482	OFFER IN COMPROMISE WITHDRAWN	07-06-1994	\$0.00
582	FEDERAL TAX LIEN	10-27-1994	\$0.00
960	RECEIVED POA/TIA	05-19-1998	\$0.00
582	FEDERAL TAX LIEN	07-16-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED	09-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED	10-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED	10-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE UNDELIVERABLE LEVY NOTICE	10-15-1999	\$0.00
961	REMOVED POA/TIA	01-17-2000	\$0.00
960	RECEIVED POA/TIA	02-28-2000	\$0.00
480	OFFER IN COMPROMISE PENDING	04-17-2000	\$0.00
481	OFFER IN COMPROMISE REJECTED	05-25-2001	\$0.00
550	COLLECTION STATUTE EXTENDED TO 07-15-2003	12-09-2002	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	01-23-2003	\$0.00
582	FEDERAL TAX LIEN	11-21-2003	\$0.00
971	COLLECTION DUE PROCESS EQUIVALENT HEARING REQUEST RECEIVED	04-20-2005	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	04-20-2005	\$0.00

This Product Contains Sensitive Taxpayer Data
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# Internal Revenue Service

DEPARTMENT OF THE TREASURY

e-services

This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 06-27-2006

Response Date: 06-27-2006

Tracking Number: 100007430261

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 1985

TAXPAYER IDENTIFICATION NUMBER:

313-42-7384

SPOUSE TAXPAYER IDENTIFICATION NUMBER:

015-38-9699

ROBERT F & KATHLEEN HAAG

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

Any minus sign shown below signifies a credit amount.

ACCOUNT BALANCE:	159,087.83	
ACCRUED INTEREST:	375,403.81	AS OF: Jul. 10, 2006
ACCRUED PENALTY:	19,886.06	AS OF: Jul. 10, 2006

ACCOUNT BALANCE

PLUS ACCRUALS: 554,377.70

\*\* EXEMPTIONS: 05

\*\* FILING STATUS: Married Filing Joint

\*\* ADJUSTED GROSS INCOME: 103,918.00

\*\* TAXABLE INCOME: 65,028.00

TAX PER RETURN: 13,442.00

\*\* SE TAXABLE INCOME TAXPAYER: 0.00

\*\* SE TAXABLE INCOME SPOUSE: 0.00

\*\* TOTAL SELF EMPLOYMENT TAX: 0.00

\*\* PER RETURN OR AS ADJUSTED

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER): Sep. 24, 1986

PROCESSING DATE: Oct. 27, 1986

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED	19864208 10-27-1986	\$13,442.00
	08211-267-70400-6		
610	PAYMENT WITH RETURN	09-24-1986	-\$13,442.00
460	EXTENSION OF TIME TO FILE	05-29-1986	\$0.00



	EXT. DATE 05-29-1986		
460	EXTENSION OF TIME TO FILE	04-15-1986	\$0.00
	EXT. DATE 08-15-1986		
460	EXTENSION OF TIME TO FILE	08-18-1986	\$0.00
	EXT. DATE 10-15-1986		
276	FAILURE TO PAY TAX PENALTY	19864208 10-27-1986	\$403.26
196	INTEREST ASSESSED	19864208 10-27-1986	\$581.60
670	SUBSEQUENT PAYMENT	11-05-1986	-\$984.96
386	OVERPAYMENT CLEARED	12-01-1986	\$0.10
960	RECEIVED POA/TIA	10-10-1987	\$0.00
560	ASSESSMENT STATUTE	01-25-1991	\$0.00
	EXPIRATION DATE EXTEND TO 06-30-1992		
300	ADDITIONAL TAX ASSESSED BY EXAMINATION	19913808 09-30-1991	\$0.00
	08247-652-00158-1		
421	RENUMBERED RETURN	09-30-1991	\$0.00
	08247-652-00158-1		
300	QUICK ASSESSMENT	19913908 09-06-1991	\$117,760.00
	04251-249-13009-1		
160	LATE FILING PENALTY	19913908 09-06-1991	\$32,800.00
190	INTEREST ASSESSED	19913908 09-06-1991	\$109,343.40
660	ESTIMATED TAX/FEDERAL TAX DEPOSIT	04-05-1988	-\$25,000.00
670	SUBSEQUENT PAYMENT	04-15-1989	-\$2,413.66
	1040 198812		
197	INTEREST ABATED	12-02-1991	-\$6,540.85
706	OVERPAID CREDIT APPLIED	02-14-1990	-\$9,817.16
	1040 198412		
197	INTEREST ABATED	12-23-1991	-\$791.05
582	FEDERAL TAX LIEN	07-03-1992	\$0.00
360	FEES AND COLLECTION COSTS	08-10-1992	\$10.00
582	FEDERAL TAX LIEN	09-04-1992	\$0.00
360	FEES AND COLLECTION COSTS	10-12-1992	\$60.00
480	OFFER IN COMPROMISE PENDING	11-16-1992	\$0.00
961	REMOVED POA/TIA	01-30-1993	\$0.00
482	OFFER IN COMPROMISE WITHDRAWN	07-06-1994	\$0.00
706	OVERPAID CREDIT APPLIED	04-15-1995	-\$211.00
	1040 199412		
670	SUBSEQUENT PAYMENT	06-01-1995	-\$575.00
	INSTALLMENT AGREEMENT		
670	SUBSEQUENT PAYMENT	06-20-1995	-\$575.00
	MISCELLANEOUS PAYMENT		
670	SUBSEQUENT PAYMENT	07-19-1995	-\$575.00
	MISCELLANEOUS PAYMENT		
670	SUBSEQUENT PAYMENT	08-28-1995	-\$575.00
	MISCELLANEOUS PAYMENT		
670	SUBSEQUENT PAYMENT	09-14-1995	-\$575.00
	MISCELLANEOUS PAYMENT		
670	SUBSEQUENT PAYMENT	10-16-1995	-\$575.00
	MISCELLANEOUS PAYMENT		

670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	11-16-1995	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	12-15-1995	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	01-16-1996	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	02-14-1996	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	03-15-1996	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	04-15-1996	-\$575.00
706	OVERPAID CREDIT APPLIED 1040 199512	04-15-1996	-\$2,977.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	05-14-1996	-\$575.00
670	SUBSEQUENT PAYMENT INSTALLMENT AGREEMENT	06-17-1996	-\$575.00
670	SUBSEQUENT PAYMENT INSTALLMENT AGREEMENT	08-14-1996	-\$575.00
670	SUBSEQUENT PAYMENT INSTALLMENT AGREEMENT	09-13-1996	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	10-15-1996	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	11-18-1996	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	12-16-1996	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	01-13-1997	-\$532.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	02-14-1997	-\$575.00
672	SUBSEQUENT PAYMENT CORRECTED	01-13-1997	\$43.00
673	SUBSEQUENT PAYMENT	01-13-1997	-\$43.00
670	SUBSEQUENT PAYMENT	03-17-1997	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	05-13-1997	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	06-16-1997	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	07-14-1997	-\$575.00
670	SUBSEQUENT PAYMENT INSTALLMENT AGREEMENT	08-15-1997	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	09-15-1997	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	10-17-1997	-\$575.00
706	OVERPAID CREDIT APPLIED 1040 199612	04-15-1997	-\$2,537.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	11-17-1997	-\$575.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	12-15-1997	-\$575.00
673	SUBSEQUENT PAYMENT	01-20-1998	-\$575.00
671	DISHONORED SUBSEQUENT PAYMENT	01-20-1998	\$575.00

280	DISHONORED CHECK PENALTY	19980608	02-23-1998	\$15.00
670	SUBSEQUENT PAYMENT		02-17-1998	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		02-27-1998	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		03-13-1998	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		04-15-1998	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		05-15-1998	-\$575.00
	MISCELLANEOUS PAYMENT			
960	RECEIVED POA/TIA		05-19-1998	\$0.00
670	SUBSEQUENT PAYMENT		06-16-1998	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		07-16-1998	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		08-17-1998	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		09-16-1998	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		10-14-1998	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		11-17-1998	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		12-15-1998	-\$575.00
670	SUBSEQUENT PAYMENT		12-18-1998	-\$520.88
	LEVY			
670	SUBSEQUENT PAYMENT		01-14-1999	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		02-08-1999	-\$94.97
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		02-16-1999	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		03-17-1999	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		04-14-1999	-\$575.00
	MISCELLANEOUS PAYMENT			
673	SUBSEQUENT PAYMENT		05-17-1999	-\$575.00
670	SUBSEQUENT PAYMENT		06-18-1999	-\$575.00
671	DISHONORED SUBSEQUENT PAYMENT		05-17-1999	\$575.00
280	DISHONORED CHECK PENALTY	19992608	07-12-1999	\$15.00
670	SUBSEQUENT PAYMENT		07-16-1999	-\$575.00
	MISCELLANEOUS PAYMENT			
670	SUBSEQUENT PAYMENT		08-02-1999	-\$590.00
670	SUBSEQUENT PAYMENT		08-16-1999	-\$575.00
	MISCELLANEOUS PAYMENT			
971	INTENT TO LEVY COLLECTION DUE		09-14-1999	\$0.00
	PROCESS NOTICE			
	LEVY NOTICE ISSUED			
670	SUBSEQUENT PAYMENT		09-17-1999	-\$850.00
	MISCELLANEOUS PAYMENT			
971	INTENT TO LEVY COLLECTION DUE		10-14-1999	\$0.00
	PROCESS NOTICE			
	LEVY NOTICE ISSUED			

971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED	10-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE UNDELIVERABLE LEVY NOTICE	10-15-1999	\$0.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	11-15-1999	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT 1040 199012	10-12-1999	-\$850.00
670	SUBSEQUENT PAYMENT	12-17-1999	-\$875.00
961	REMOVED POA/TIA	01-17-2000	\$0.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	01-24-2000	-\$850.00
960	RECEIVED POA/TIA	02-28-2000	\$0.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	02-17-2000	-\$850.00
670	SUBSEQUENT PAYMENT	03-28-2000	-\$875.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	04-17-2000	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	05-15-2000	-\$850.00
480	OFFER IN COMPROMISE PENDING	05-23-2000	\$0.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	07-14-2000	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	08-16-2000	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	09-15-2000	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	10-13-2000	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	11-20-2000	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	12-15-2000	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	01-25-2001	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	02-15-2001	-\$850.00
481	OFFER IN COMPROMISE REJECTED	05-25-2001	\$0.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	06-14-2001	-\$850.00
670	SUBSEQUENT PAYMENT	08-20-2001	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	09-17-2001	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	10-15-2001	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	11-16-2001	-\$850.00
670	SUBSEQUENT PAYMENT	01-17-2002	-\$850.00
670	SUBSEQUENT PAYMENT	03-13-2002	-\$850.00
670	SUBSEQUENT PAYMENT	04-19-2002	-\$850.00
550	COLLECTION STATUTE EXTENDED TO 07-30-2003	12-30-2002	\$0.00



520	LEGAL/BANKRUPTCY SUIT PENDING	01-23-2003	\$0.00
582	FEDERAL TAX LIEN	11-21-2003	\$0.00
360	FEES AND COLLECTION COSTS	12-15-2003	\$10.00
971	COLLECTION DUE PROCESS EQUIVALENT HEARING REQUEST RECEIVED	04-20-2005	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	04-20-2005	\$0.00

This Product Contains Sensitive Taxpayer Data



# Internal Revenue Service

DEPARTMENT OF THE TREASURY

e-services

This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 06-27-2006

Response Date: 06-27-2006

Tracking Number: 100007430261

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 1986

TAXPAYER IDENTIFICATION NUMBER:

313-42-7384

SPOUSE TAXPAYER IDENTIFICATION NUMBER:

015-38-9699

ROBERT F & KATHLEEN HAAG

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

Any minus sign shown below signifies a credit amount.

ACCOUNT BALANCE:	49,447.92	
ACCRUED INTEREST:	109,884.11	AS OF: Jul. 10, 2006
ACCRUED PENALTY:	0.00	AS OF: Jul. 10, 2006

ACCOUNT BALANCE

PLUS ACCRUALS: 159,332.03

\*\* EXEMPTIONS: 05

\*\* FILING STATUS: Married Filing Joint

\*\* ADJUSTED GROSS INCOME: 223,550.00

\*\* TAXABLE INCOME: 172,136.00

TAX PER RETURN: 65,588.00

\*\* SE TAXABLE INCOME TAXPAYER: 0.00

\*\* SE TAXABLE INCOME SPOUSE: 0.00

\*\* TOTAL SELF EMPLOYMENT TAX: 0.00

\*\* PER RETURN OR AS ADJUSTED

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER): Oct. 18, 1988

PROCESSING DATE: Jan. 02, 1989

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED	19885108 01-02-1989	\$65,588.00
	08221-338-06301-8		
430	ESTIMATED TAX DECLARATION	09-24-1986	-\$6,725.00
460	EXTENSION OF TIME TO FILE	04-15-1987	\$0.00

	EXT. DATE 08-15-1987		
460	EXTENSION OF TIME TO FILE	08-17-1987	\$0.00
	EXT. DATE 10-15-1987		
960	RECEIVED POA/TIA	10-10-1987	\$0.00
176	ESTIMATED TAX PENALTY	19885108 01-02-1989	\$476.34
166	LATE FILING PENALTY	19885108 01-02-1989	\$13,244.18
276	FAILURE TO PAY TAX PENALTY	19885108 01-02-1989	\$6,180.61
196	INTEREST ASSESSED	19885108 01-02-1989	\$12,850.54
670	SUBSEQUENT PAYMENT	01-24-1989	-\$78,370.49
161	LATE FILING PENALTY ABATED	01-02-1989	-\$13,244.18
290	ADDITIONAL TAX ASSESSED	19890808 03-06-1989	\$0.00
	08254-444-15447-9		
197	INTEREST ABATED	03-06-1989	-\$1,279.31
826	OVERPAYMENT CREDIT TRANSFERRED	01-24-1989	\$984.99
	1040 198712		
776	INTEREST DUE TAXPAYER	03-06-1989	-\$9.22
856	OVERPAYMENT INTEREST TRANSFERRED	03-06-1989	\$9.22
	1040 198712		
276	FAILURE TO PAY TAX PENALTY	19890808 03-06-1989	\$294.32
290	CLAIM DISALLOWED	19891108 03-27-1989	\$0.00
	08254-467-98004-9		
560	ASSESSMENT STATUTE	04-11-1991	\$0.00
	EXPIRATION DATE EXTEND TO 06-30-1992		
300	ADDITIONAL TAX ASSESSED BY EXAMINATION	19913808 09-30-1991	\$0.00
	08247-652-90018-1		
421	RENUMBERED RETURN	09-30-1991	\$0.00
	08247-652-90018-1		
300	QUICK ASSESSMENT	19913908 09-06-1991	\$17,900.00
	04251-249-13010-1		
160	LATE FILING PENALTY	19913908 09-06-1991	\$18,094.00
190	INTEREST ASSESSED	19913908 09-06-1991	\$19,969.34
670	SUBSEQUENT PAYMENT	05-11-1992	-\$240.42
	LEVY		
582	FEDERAL TAX LIEN	07-03-1992	\$0.00
582	FEDERAL TAX LIEN	09-04-1992	\$0.00
480	OFFER IN COMPROMISE PENDING	11-16-1992	\$0.00
961	REMOVED POA/TIA	01-30-1993	\$0.00
482	OFFER IN COMPROMISE WITHDRAWN	07-06-1994	\$0.00
670	SUBSEQUENT PAYMENT	07-16-1996	-\$575.00
	MISCELLANEOUS PAYMENT		
960	RECEIVED POA/TIA	05-19-1998	\$0.00
971	INTENT TO LEVY COLLECTION DUE	09-14-1999	\$0.00
	PROCESS NOTICE		
	LEVY NOTICE ISSUED		
971	INTENT TO LEVY COLLECTION DUE	10-14-1999	\$0.00
	PROCESS NOTICE		

	LEVY NOTICE ISSUED		
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED	10-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE UNDELIVERABLE LEVY NOTICE	10-15-1999	\$0.00
961	REMOVED POA/TIA	01-17-2000	\$0.00
960	RECEIVED POA/TIA	02-28-2000	\$0.00
480	OFFER IN COMPROMISE PENDING	05-23-2000	\$0.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	03-15-2001	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	04-16-2001	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	05-15-2001	-\$850.00
481	OFFER IN COMPROMISE REJECTED	05-25-2001	\$0.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	07-16-2001	-\$850.00
706	OVERPAID CREDIT APPLIED 1040 200012	09-17-2001	-\$600.00
670	SUBSEQUENT PAYMENT	12-17-2001	-\$850.00
670	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT	02-19-2002	-\$850.00
550	COLLECTION STATUTE EXTENDED TO 07-30-2003	12-30-2002	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	01-23-2003	\$0.00
582	FEDERAL TAX LIEN	11-21-2003	\$0.00
971	COLLECTION DUE PROCESS EQUIVALENT HEARING REQUEST RECEIVED	04-20-2005	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	04-20-2005	\$0.00

This Product Contains Sensitive Taxpayer Data
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**Internal Revenue Service**

DEPARTMENT OF THE TREASURY

e-services

This Product Contains Sensitive Taxpayer Data

**Account Transcript**

Request Date: 06-27-2006

Response Date: 06-27-2006

Tracking Number: 100007430261

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 1987

TAXPAYER IDENTIFICATION NUMBER:

313-42-7384

SPOUSE TAXPAYER IDENTIFICATION NUMBER:

015-38-9699

ROBERT F &amp; KATHLEEN HAAG

&lt;&lt;&lt;&lt;POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE&gt;&gt;&gt;&gt;

Any minus sign shown below signifies a credit amount.

ACCOUNT BALANCE:	81,655.73	
ACCRUED INTEREST:	164,534.88	AS OF: Jul. 10, 2006
ACCRUED PENALTY:	11,257.26	AS OF: Jul. 10, 2006

ACCOUNT BALANCE

PLUS ACCRUALS: 257,447.87

\*\* EXEMPTIONS: 05

\*\* FILING STATUS: Married Filing Joint

\*\* ADJUSTED GROSS INCOME: 292,481.00

\*\* TAXABLE INCOME: 227,842.00

TAX PER RETURN: 77,659.00

\*\* SE TAXABLE INCOME TAXPAYER: 0.00

\*\* SE TAXABLE INCOME SPOUSE: 0.00

\*\* TOTAL SELF EMPLOYMENT TAX: 0.00

\*\* PER RETURN OR AS ADJUSTED

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER): Dec. 30, 1988

PROCESSING DATE: Feb. 27, 1989

## TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED 08221-003-75259-9	19890708 02-27-1989	\$77,659.00
460	EXTENSION OF TIME TO FILE EXT. DATE 08-15-1988	04-15-1988	\$0.00

670	SUBSEQUENT PAYMENT	04-15-1988	-\$50,000.00
460	EXTENSION OF TIME TO FILE EXT. DATE 10-15-1988	08-17-1988	\$0.00
610	PAYMENT WITH RETURN	12-30-1988	-\$31,785.00
170	ESTIMATED TAX PENALTY	19890708 02-27-1989	\$4,126.00
166	LATE FILING PENALTY	19890708 02-27-1989	\$3,733.97
276	FAILURE TO PAY TAX PENALTY	19890708 02-27-1989	\$1,244.65
196	INTEREST ASSESSED	19890708 02-27-1989	\$2,220.26
706	OVERPAID CREDIT APPLIED 1040 198612	02-27-1989	-\$984.99
736	INTEREST OVERPAYMENT CREDIT 1040 198612	03-06-1989	-\$9.22
670	SUBSEQUENT PAYMENT	10-16-1989	-\$2,944.51
670	SUBSEQUENT PAYMENT	05-18-1990	-\$3,985.22
196	INTEREST ASSESSED	19902208 06-11-1990	\$725.06
560	ASSESSMENT STATUTE EXPIRATION DATE EXTEND TO 06-30-1992	05-16-1991	\$0.00
960	RECEIVED POA/TIA	05-31-1991	\$0.00
300	ADDITIONAL TAX ASSESSED BY EXAMINATION 08247-652-00157-1	19913808 09-30-1991	\$0.00
421	RENUMBERED RETURN 08247-652-00157-1	09-30-1991	\$0.00
300	QUICK ASSESSMENT 04251-249-13011-1	19914108 09-06-1991	\$49,219.00
160	LATE FILING PENALTY	19914108 09-06-1991	\$7,798.00
190	INTEREST ASSESSED	19914108 09-06-1991	\$24,638.73
582	FEDERAL TAX LIEN	07-03-1992	\$0.00
582	FEDERAL TAX LIEN	09-04-1992	\$0.00
480	OFFER IN COMPROMISE PENDING	11-16-1992	\$0.00
482	OFFER IN COMPROMISE WITHDRAWN	07-06-1994	\$0.00
961	REMOVED POA/TIA	02-07-1998	\$0.00
960	RECEIVED POA/TIA	05-19-1998	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED	09-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED	10-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED	10-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE UNDELIVERABLE LEVY NOTICE	10-15-1999	\$0.00
961	REMOVED POA/TIA	01-17-2000	\$0.00
960	RECEIVED POA/TIA	02-28-2000	\$0.00
480	OFFER IN COMPROMISE PENDING	05-23-2000	\$0.00

481	OFFER IN COMPROMISE REJECTED	05-25-2001	\$0.00
550	COLLECTION STATUTE EXTENDED TO 07-30-2003	12-30-2002	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	01-23-2003	\$0.00
582	FEDERAL TAX LIEN	11-21-2003	\$0.00
971	COLLECTION DUE PROCESS EQUIVALENT HEARING REQUEST RECEIVED	04-20-2005	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	04-20-2005	\$0.00

This Product Contains Sensitive Taxpayer Data

**Internal Revenue Service**

DEPARTMENT OF THE TREASURY

e-services

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**Account Transcript**

Request Date: 06-27-2006

Response Date: 06-27-2006

Tracking Number: 100007430261

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 1988

TAXPAYER IDENTIFICATION NUMBER:

313-42-7384

SPOUSE TAXPAYER IDENTIFICATION NUMBER:

015-38-9699

ROBERT F &amp; KATHLEEN HAAG

&lt;&lt;&lt;&lt;POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE&gt;&gt;&gt;&gt;

Any minus sign shown below signifies a credit amount.

ACCOUNT BALANCE:	159,351.56	
ACCRUED INTEREST:	272,268.09	AS OF: Jul. 10, 2006
ACCRUED PENALTY:	2,343.86	AS OF: Jul. 10, 2006

ACCOUNT BALANCE

PLUS ACCRUALS: 433,963.51

\*\* EXEMPTIONS: 05

\*\* FILING  
STATUS: Married Filing Joint

\*\* ADJUSTED GROSS INCOME: 371,932.00

\*\* TAXABLE INCOME: 269,281.00

TAX PER RETURN: 78,129.00

\*\* SE TAXABLE INCOME  
TAXPAYER: 0.00

\*\* SE TAXABLE INCOME SPOUSE: 0.00

\*\* TOTAL SELF EMPLOYMENT 0.00

TAX:

\*\* PER RETURN OR AS ADJUSTED

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER): Oct. 15, 1992

PROCESSING DATE: Dec. 07, 1992

## TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED	19924808 12-07-1992	\$78,129.00
	08221-312-02502-2		
460	EXTENSION OF TIME TO FILE	04-15-1989	\$0.00
	EXT. DATE 08-15-1989		



673	SUBSEQUENT PAYMENT	04-15-1989	-\$37,586.34
460	EXTENSION OF TIME TO FILE EXT. DATE 10-15-1989	08-14-1989	\$0.00
960	RECEIVED POA/TIA	05-31-1991	\$0.00
663	ESTIMATED TAX/FEDERAL TAX DEPOSIT	04-05-1988	-\$25,000.00
662	CORRECTION OF ESTIMATED TAX PAYMENT 1040 198512	04-05-1988	\$25,000.00
673	SUBSEQUENT PAYMENT	04-15-1989	-\$2,413.66
672	SUBSEQUENT PAYMENT CORRECTED 1040 198512	04-15-1989	\$2,413.66
672	SUBSEQUENT PAYMENT CORRECTED 1040 198412	04-15-1989	\$37,586.34
170	ESTIMATED TAX PENALTY	19924808 12-07-1992	\$4,976.00
166	LATE FILING PENALTY	19924808 12-07-1992	\$17,579.03
276	FAILURE TO PAY TAX PENALTY	19924808 12-07-1992	\$17,188.38
196	INTEREST ASSESSED	19924808 12-07-1992	\$41,479.15
480	OFFER IN COMPROMISE PENDING	11-16-1992	\$0.00
482	OFFER IN COMPROMISE WITHDRAWN	07-06-1994	\$0.00
582	FEDERAL TAX LIEN	10-27-1994	\$0.00
961	REMOVED POA/TIA	02-07-1998	\$0.00
960	RECEIVED POA/TIA	05-19-1998	\$0.00
582	FEDERAL TAX LIEN	07-16-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED	09-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED	10-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED	10-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE UNDELIVERABLE LEVY NOTICE	10-15-1999	\$0.00
961	REMOVED POA/TIA	01-17-2000	\$0.00
960	RECEIVED POA/TIA	02-28-2000	\$0.00
480	OFFER IN COMPROMISE PENDING	05-23-2000	\$0.00
481	OFFER IN COMPROMISE REJECTED	05-25-2001	\$0.00
550	COLLECTION STATUTE EXTENDED TO 07-07-2003	12-09-2002	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	01-23-2003	\$0.00
582	FEDERAL TAX LIEN	11-21-2003	\$0.00
971	COLLECTION DUE PROCESS EQUIVALENT HEARING REQUEST RECEIVED	04-20-2005	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	04-20-2005	\$0.00

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DEPARTMENT OF THE TREASURY

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**Account Transcript**

Request Date: 06-27-2006

Response Date: 06-27-2006

Tracking Number: 100007430261

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 1989

TAXPAYER IDENTIFICATION NUMBER:

313-42-7384

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015-38-9699

ROBERT F &amp; KATHLEEN HAAG

&lt;&lt;&lt;&lt;POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE&gt;&gt;&gt;&gt;

Any minus sign shown below signifies a credit amount.

ACCOUNT BALANCE:	101,326.29	
ACCRUED INTEREST:	171,293.65	AS OF: Jul. 10, 2006
ACCRUED PENALTY:	4,758.81	AS OF: Jul. 10, 2006

ACCOUNT BALANCE

PLUS ACCRUALS: 277,378.75

\*\* EXEMPTIONS: 05

\*\* FILING  
STATUS: Married Filing Joint

\*\* ADJUSTED GROSS INCOME: 257,950.00

\*\* TAXABLE INCOME: 201,567.00

TAX PER RETURN: 58,751.00

\*\* SE TAXABLE INCOME  
TAXPAYER: 0.00

\*\* SE TAXABLE INCOME SPOUSE: 0.00

\*\* TOTAL SELF EMPLOYMENT 0.00

TAX:

\*\* PER RETURN OR AS ADJUSTED

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER): Oct. 30, 1992

PROCESSING DATE: Jan. 11, 1993

## TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED	19925308 01-11-1993	\$58,751.00
	08221-278-02201-2		
806	WITHHOLDING CREDIT	04-15-1990	-\$2,765.00
460	EXTENSION OF TIME TO FILE	04-15-1990	\$0.00

	EXT. DATE 08-15-1990		
460	EXTENSION OF TIME TO FILE	08-16-1990	\$0.00
	EXT. DATE 10-15-1990		
960	RECEIVED POA/TIA	05-31-1991	\$0.00
480	OFFER IN COMPROMISE PENDING	11-16-1992	\$0.00
170	ESTIMATED TAX PENALTY	19925308 01-11-1993	\$3,765.00
166	LATE FILING PENALTY	19925308 01-11-1993	\$12,596.85
276	FAILURE TO PAY TAX PENALTY	19925308 01-11-1993	\$9,237.69
196	INTEREST ASSESSED	19925308 01-11-1993	\$19,740.75
482	OFFER IN COMPROMISE WITHDRAWN	07-06-1994	\$0.00
582	FEDERAL TAX LIEN	10-27-1994	\$0.00
961	REMOVED POA/TIA	02-07-1998	\$0.00
960	RECEIVED POA/TIA	05-19-1998	\$0.00
582	FEDERAL TAX LIEN	07-16-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED	09-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED	10-14-1999	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED	10-14-1999	\$0.00
961	REMOVED POA/TIA	01-17-2000	\$0.00
960	RECEIVED POA/TIA	02-28-2000	\$0.00
480	OFFER IN COMPROMISE PENDING	05-23-2000	\$0.00
481	OFFER IN COMPROMISE REJECTED	05-25-2001	\$0.00
550	COLLECTION STATUTE EXTENDED TO 08-11-2003	12-09-2002	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	01-23-2003	\$0.00
582	FEDERAL TAX LIEN	11-21-2003	\$0.00
971	COLLECTION DUE PROCESS EQUIVALENT HEARING REQUEST RECEIVED	04-20-2005	\$0.00
520	LEGAL/BANKRUPTCY SUIT PENDING	04-20-2005	\$0.00

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